

## COUNTY POPULATION UPDATE

The U.S. Census Bureau recently released its interim population estimates for Idaho and its 44 counties. The new estimates are for July 1, 2001 and use 2000 census population data as the baseline. The new estimates for Idaho, and by individual counties, are shown in FYI Table 1 on page 22.

The U.S. Census Bureau uses vital statistics data and information from a variety of sources, such as tax information, to determine births, deaths, in-migration, and out-migration to develop the estimates. Members of the military are counted if their duty station is within Idaho. Some military members are considered living in group quarters, i.e., barracks, as do other people residing in nursing homes, college dormitories, prisons, and similar quarters. Residents of group quarters are included in the estimates even though technically some are legal residents of other states and countries.

### Population Growth

Between July 1, 2000 and July 1, 2001, 26 counties had population gains but the other 18 counties lost population. The state's total population increased by 1.7 percent. This is the lowest statewide growth rate for Idaho in the 1991-2001 ten-year period.

The state gained 21,748 persons between July 1, 2000 and July 1, 2001 and just three counties—Ada, Canyon, and Kootenai—accounted for 87 percent of the state's growth. These three counties contained 43 percent of the state's population as of July 1, 2001. The same dynamic holds if the change is calculated from April 1, 2000 (the Decennial Census date); the Boise MSA accounted for over 73 percent of Idaho's growth. When Kootenai County's growth is added, that brings the percentage to over 86 percent of the total growth. These numbers are much higher than the trend for the 1990s when the population growth concentration was 61 percent for the decade.

### Population Decline

Most of the 18 counties with population losses between July 1, 2000 and July 1, 2001 are rural with resource-based economies. Clark, Clearwater, and Lewis Counties had a decline rate in excess of 3 percent. Three counties with population losses—Bannock, Latah, and Madison—are the homes of a large college or university. Besides fluctuating enrollments, migration estimates in college locations are difficult to statistically model, partially because of the way households and dorm residents are counted.

Population losses arise for a variety of reasons. Some of the common ones are people moving for economic, educational, or personal reasons, declines in in-migration to these areas, and deaths exceeding births. Some of the

declines are small numerically, but because the county's population is small, it can result in a significant percentage loss. Some of the decline in one Idaho county results in population growth in another Idaho county.

### Some Population Rankings

- Ada County continues to be the most populous Idaho county and also had the largest numerical increase.
- Teton County had the largest percentage increase from July 1, 2000 as well as from the 2000 Census.
- Canyon County had the largest percentage increase from April 1, 2000 and the second largest since July 1, 2000. It also had the second largest numerical increase in both time periods.
- Clark County is the least populous county. It also had the highest population decline rate in each time period.
- There are only six counties with a population of 50,000 or more. This population level is a common definition for an "urban" area. Nearly 60 percent of the state's population lives in these six counties, which are Ada, Bannock, Bonneville, Canyon, Kootenai, and Twin Falls Counties.
- Eight Idaho counties have a population of less than 5,000. Seven of these counties are located south of the Salmon River with Lewis County the exception.

### Components of Population Change

The U.S. Census Bureau released estimates of what components caused the change in state populations. FYI Table 2 shows the primary change components and numerical data for July 1, 2000 to July 1, 2001. National and surrounding states' data is included for comparison purposes. (Rounding and estimating models produce numbers that are slightly non-additive to the total population change listed in FYI Table 1.)

Both nationally and within Idaho, births outnumbered deaths by about two to one. Idaho attracted nearly 8,500 people from other states and almost 3,000 from other countries. International immigration is allowed for work, education, and other immigration/naturalization reasons. The alien work certification process generally requires employers to first recruit U.S. citizens for the job, and prevailing wage rates must be paid. Domestic migration between states occurs for a variety of reasons but job opportunities and quality of life assets have been major Idaho attractions for movers.

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FYI Table 1: Population Estimates by County: April 1, 2000 to July 1, 2001

	July 1, 2001	July 1, 2000	April 1, 2000	Percent Change July 2000 - July 2001	Percent Change April 2000 - July 2001	Number Change July 2000 - July 2001	Number Change April 2000 - July 2001
<b>State</b>	1,321,006	1,299,258	1,293,953	1.7%	2.1%	21,748	27,053
<b>Ada</b>	312,337	302,891	300,904	3.1%	3.8%	9,446	11,433
<b>Adams</b>	3,428	3,467	3,476	-1.1%	-1.4%	-39	-48
<b>Bannock</b>	75,323	75,536	75,565	-0.3%	-0.3%	-213	-242
<b>Bear Lake</b>	6,345	6,413	6,411	-1.1%	-1.0%	-68	-66
<b>Benewah</b>	8,995	9,198	9,171	-2.2%	-1.9%	-203	-176
<b>Bingham</b>	42,335	41,815	41,735	1.2%	1.4%	520	600
<b>Blaine</b>	19,798	19,099	18,991	3.7%	4.2%	699	807
<b>Boise</b>	7,011	6,745	6,670	3.9%	5.1%	266	341
<b>Bonner</b>	37,479	37,020	36,835	1.2%	1.7%	459	644
<b>Bonneville</b>	83,807	82,859	82,522	1.1%	1.6%	948	1,285
<b>Boundary</b>	9,926	9,918	9,871	0.1%	0.6%	8	55
<b>Butte</b>	2,856	2,896	2,899	-1.4%	-1.5%	-40	-43
<b>Camas</b>	1,002	981	991	2.1%	1.1%	21	11
<b>Canyon</b>	139,821	133,040	131,441	5.1%	6.4%	6,781	8,380
<b>Caribou</b>	7,397	7,312	7,304	1.2%	1.3%	85	93
<b>Cassia</b>	21,577	21,408	21,416	0.8%	0.8%	169	161
<b>Clark</b>	971	1,027	1,022	-5.5%	-5.0%	-56	-51
<b>Clearwater</b>	8,544	8,891	8,930	-3.9%	-4.3%	-347	-386
<b>Custer</b>	4,292	4,338	4,342	-1.1%	-1.2%	-46	-50
<b>Elmore</b>	29,157	29,121	29,130	0.1%	0.1%	36	27
<b>Franklin</b>	11,590	11,370	11,329	1.9%	2.3%	220	261
<b>Fremont</b>	11,822	11,789	11,819	0.3%	0.0%	33	3
<b>Gem</b>	15,482	15,225	15,181	1.7%	2.0%	257	301
<b>Gooding</b>	14,207	14,190	14,155	0.1%	0.4%	17	52
<b>Idaho</b>	15,423	15,468	15,511	-0.3%	-0.6%	-45	-88
<b>Jefferson</b>	19,578	19,233	19,155	1.8%	2.2%	345	423
<b>Jerome</b>	18,449	18,418	18,342	0.2%	0.6%	31	107
<b>Kootenai</b>	112,297	109,525	108,685	2.5%	3.3%	2,772	3,612
<b>Latah</b>	34,476	34,850	34,935	-1.1%	-1.3%	-374	-459
<b>Lemhi</b>	7,606	7,744	7,806	-1.8%	-2.6%	-138	-200
<b>Lewis</b>	3,625	3,741	3,747	-3.1%	-3.3%	-116	-122
<b>Lincoln</b>	4,132	4,057	4,044	1.8%	2.2%	75	88
<b>Madison</b>	27,327	27,423	27,467	-0.4%	-0.5%	-96	-140
<b>Minidoka</b>	19,677	20,116	20,174	-2.2%	-2.5%	-439	-497
<b>Nez Perce</b>	37,095	37,375	37,410	-0.7%	-0.8%	-280	-315
<b>Oneida</b>	4,210	4,126	4,125	2.0%	2.1%	84	85
<b>Owyhee</b>	11,008	10,706	10,644	2.8%	3.4%	302	364
<b>Payette</b>	20,868	20,645	20,578	1.1%	1.4%	223	290
<b>Power</b>	7,468	7,515	7,538	-0.6%	-0.9%	-47	-70
<b>Shoshone</b>	13,443	13,737	13,771	-2.1%	-2.4%	-294	-328
<b>Teton</b>	6,419	6,095	5,999	5.3%	7.0%	324	420
<b>Twin Falls</b>	64,731	64,329	64,284	0.6%	0.7%	402	447
<b>Valley</b>	7,716	7,638	7,651	1.0%	0.8%	78	65
<b>Washington</b>	9,956	9,968	9,977	-0.1%	-0.2%	-12	-21

Source: US Census Bureau. April 29, 2002

## **IDAHO'S UNEMPLOYMENT INSURANCE TAX RATES — A COMPARISON TO NEIGHBORING STATES**

### **Idaho UI Tax Rate**

Unemployment Insurance (UI) benefits paid to unemployed workers are paid from a trust fund. This trust fund is financed solely from taxes that employers pay for their workers. Every state has a UI benefit program that is financed by an employer tax. In Idaho, the tax amount an individual employer pays is determined by three factors: (1) The historical differences between what the individual employer has paid in taxes and the amount of benefits paid to his or her laid-off workers. This process is called the experience rating system and establishes an employer's assigned tax rate; (2) the taxable wage base in effect; and (3) the tax rate schedule in effect. A taxable wage base is the limit on each individual worker's wages that the assigned tax rate is applied against. For 2002, the taxable wage base in Idaho was \$27,600, and the current tax rate schedule is Schedule II with tax rates varying from 0.2 percent to 5.4 percent.

FYI Figure 1 on page 24 shows Idaho's average tax rate from 1992 through 2002 and the corresponding taxable wage base. The tax rates shown are the average tax rate based upon total employer wages and the average tax rate based upon taxable wages (the rate applied after the taxable wage base is taken into consideration). Figure 1 also shows the taxable wage base during this period (right scale).

This data reveals that both the tax rate on total wages and the tax rate on taxable wages for Idaho have remained constant from 1998 thorough 2002 — 0.8% of total wages and 1.2% of taxable wages. However, the taxable wage base has shown growth over the entire period. This is because the taxable wages base is indexed to annual average wages in covered employment.

### **COMPARISON TO NEIGHBORING STATES**

FYI Figure 2 on page 24 compares Idaho's estimated data for rate year 2002 to the six contiguous states. Idaho's 0.77% effective tax rate is significantly lower than both Oregon and Washington and is the same as Nevada's. The effective tax rates for Montana (0.7%), Utah (0.46%), and Wyoming (0.38%) are only marginally lower than Idaho's rate. These differences are not substantial. Idaho's tax rates compare quite favorably with its neighboring states.

The tax rates on the table should be viewed with caution. In reality, the only valid method of comparing the states is to consider only the tax rates based upon total wages, which is called the "effective tax rate." The effective tax rate takes into consideration the differences

in the tax laws of the states being compared, the differences in industry mix, the differences in taxable wage bases, and other considerations.

Figure 2 also reveals that Idaho has the highest taxable wage base at \$27,600, followed closely by Washington at \$26,600 and Oregon at \$25,000. The lowest taxable wage base is Wyoming at \$14,100.

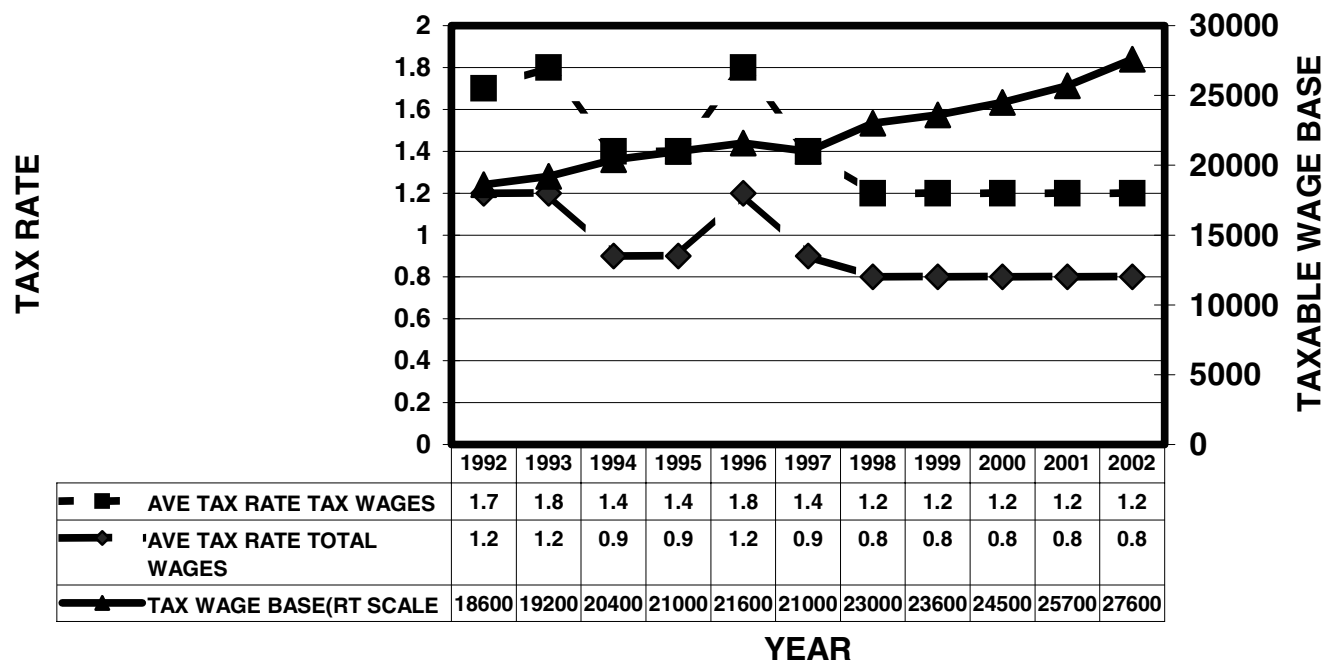
When comparing taxes that employers pay in the various states, there are many variables that must be taken into consideration not only on the tax side of the equation, but also on the benefit payment side of the equation. For one reason, benefits payments in any state may be considered either more liberal or more conservative in comparing individual state unemployment insurance programs. Equally important on the benefit payment side is the insured unemployment rate which is the percentage of covered workers receiving UI benefits. After all is taken into consideration, tax burdens in each state are levied on employers solely for the purpose of financing benefit payments — certainly a most significant fact in comparing tax rates. Tax rates and taxable wage bases, by necessity, must be able to result in any state's unemployment trust fund being able to be solvent enough to meet the demands placed upon it by a business cycle downturn.

For a detailed description of Idaho's Unemployment program and its financing mechanisms, go to the Idaho Department of Labor's Internet Web site at <http://www.labor.state.id.us/> and click on the Unemployment Insurance link.

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**FYI Figure 1: Average Idaho Tax Rates**  
(Total and Taxable & Taxable Wage Base [Right Scale] — 1992—2002)



**FYI Figure 2: Estimates of Taxable & Total Tax Rates for Idaho & Contiguous States — Rate Year 2002**  
(Taxable Wage Base in Parentheses)

